APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

DELTA NURSING AND REHABILITATION CENTER,
VISALIA, CALIFORNIA
PROVIDER NUMBER: ZZT05648H
NPI NUMBER: 1942301627

FISCAL PERIOD ENDED
DECEMBER 31, 2007

Audits Section – Fresno
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Michael Harrold
Audit Supervisor: Linda King
Auditor: Adrian Peña

State of California—Health and Human Services Agency
Department of Health Care Services

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

November 30, 2011

Ko T. Yebisu, CFO
Mission Care Group
420 East Murray Avenue
Visalia, California 93291

In the Matter of:

PROVIDER: DELTA NURSING AND REHABILIATION CENTER
PROVIDER NO. ZZT05648H
NPI NO.1942301627
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. NF10-1207-238G-MO

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision signed on September 29, 2011, the following revisions are made to the Medi-Cal audit report dated June 5, 2009.

SUMMARY OF REVISIONS

	COST	COST PER DAY
Audited Cost and Cost Per Day	$ 2,033,378	$ 129.79
Revision	1,113	0.07
Revised Cost and Cost Per Day	$ 2,034,491	$ 129.86
OVERPAYMENTS		
Audited Amount Due State		$ 1,971
Revision		0
Revised Amount Due State		$ 1,971

Enclosed are the revised schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

Financial Audits Branch / Audits Section – Fresno
1782 East Bullard Avenue, Suite 101, Fresno, CA 93710-5856
Telephone : (559) 446-2458 / Fax : (559) 446-2477
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Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Enclosure

cc: Evie Correa, Chief
Department of Health Care Services
Audits and Investigations
Financial Audits Branch, M.S. 2109
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P.O. Box 997413
Sacramento, CA 95899-7413

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18135 Santa Lauretta Circle
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STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility No.:
206540707

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED FORMAL	REVISED COST PER PATIENT DAY
	SKILLED NURSING CARE			
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	$ 854,830	$ 854,830	$ 54.56
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	$ 337,604	$ 337,604	$ 21.55
3	Cost of Direct and Indirect NonLabor - Other (Sch. 4, Ln. 105)	$ 256,905	$ 256,905	$ 16.40
4	Cost of Capital Related (Sch. 5, Ln. 105)	$ 158,728	$ 158,728	$ 10.13
5	Property Taxes (Sch. 5, Ln. 105)	$ 8,807	$ 8,807	$ 0.56
6	DHS Licensing Fees (Sch. 6, Ln. 105)	$ 7,680	$ 7,680	$ 0.49
7	Liability Insurance (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
8	Caregiver Training (Sch. 6, Ln. 105)	$ 0	$ 0	$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	$ 107,669	$ 107,669	$ 6.87
10	Cost of Administration (Sch. 6, Ln. 105)	$ 301,155	$ 302,267	$ 19.29
11	Cost of Routine Service/Audited Total Costs	$ 2,033,378	$ 2,034,491	$ 129.86
12	Total Patient Days (Rev)	15,667	15,667	
13	Cost Per Patient Day (Cost Divided by Days)	$ 129.79	$ 129.86	
14	Overpayments (Rev)	$ (1,971)	$ (1,971)	
15	Total Available Licensed Nursing Facility Beds - Level B	44	44	
	INTERMEDIATE CARE			
16	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
17	Total Patient Days (Rev)		0	
18	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
19	Overpayments (Rev)	$	$ 0	
	MENTALLY DISORDERED			
20	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
21	Total Patient Days (Rev)		0	
22	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
23	Overpayments (Rev)	$	$ 0	
	DEVELOPMENTALLY DISABLED			
24	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
25	Total Patient Days (Rev)		0	
26	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
27	Overpayments (Rev)	$	$ 0	
	ADULT SUBACUTE			
28	Cost of Direct Care - Labor (Adult Subacute Sch. 1, Ln. 25)	$ N/A	$ 0	$ 0.00
29	Cost of Indirect Care - Labor (Adult Subacute Sch. 1, Ln. 26)	$ N/A	$ 0	$ 0.00
30	Cost of Direct and Indirect NonLabor - Other (Adult SA Sch. 1, Ln. 27)	$ N/A	$ 0	$ 0.00
31	Cost of Capital Related (Adult Subacute Sch. 1, Ln. 28)	$ N/A	$ 0	$ 0.00
32	Property Taxes (Adult Subacute Sch. 1, Ln. 29)	$ N/A	$ 0	$ 0.00
33	DHS Licensing Fees (Adult Subacute Sch. 1, Ln. 30)	$ N/A	$ 0	$ 0.00
34	Liability Insurance (Adult Subacute Sch. 1, Ln. 31)	$ N/A	$ 0	$ 0.00
35	Caregiver Training (Adult Subacute Sch. 1, Ln. 32)	$ N/A	$ 0	$ 0.00
36	Quality Assurance Fees (Adult Subacute Sch. 1, Ln. 33)	$ N/A	$ 0	$ 0.00
37	Cost of Administration (Adult Subacute Sch., Ln. 34)	$ N/A	$ 0	$ 0.00
38	Total Cost of Subacute Service (Adult Subacute Sch. 1, Ln. 35)	$ 0	$ 0	$ 0.00
39	Total Patient Days (Adult Subacute Sch. 1, Ln. 36)	0	0	
40	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
41	Overpayments (Adult Subacute Sch. 1, Ln. 38 + Ln. 39)	$ 0	$ 0	

STATE OF CALIFORNIA

SCHEDULE 1

SUMMARY OF REVISED FACILITY COST PER PATIENT DAY

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility No.:
206540707

Line No.	PROGRAM DESCRIPTION	AS AUDITED	AS REVISED FORMAL	REVISED COST PER PATIENT DAY
	PEDIATRIC SUBACUTE			
42	Cost of Routine Service (Ped-SA, Sch. 1, Ln 3)	$ 0	$ 0	
43	Cost of Ancillary Service (Ped-SA, Sch. 1, Ln. 1 + Ln. 2)	$ 0	$ 0	
44	Total Cost of Pediatric Subacute Service (Ln. 42 + Ln. 43)	$ 0	$ 0	
45	Total Patient Days (Ped-SA, Sch. 1, Ln. 5)	0	0	
46	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
47	Overpayments (Ped-SA, Sch. 1, Ln. 7 + Ln. 8)	$ 0	$ 0	
	HOSPICE INPATIENT CARE			
48	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
49	Total Patient Days (Rev)		0	
50	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
51	Overpayments (Rev)	$	$ 0	
	OTHER ROUTINE SERVICES			
52	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	$	$ 0	
53	Total Patient Days (Rev)		0	
54	Cost Per Patient Day (Cost Divided by Days)	$ 0.00	$ 0.00	
55	Overpayments (Rev)	$	$ 0	

ALLOCATION OF GENERAL SERVICES - LABOR
(DIRECT CARE)

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility No.:
206540707

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs 155	Activities 160	Total	
	GENERAL SERVICES					
5.00	Plant Operations and Maintenance					
10.00	Housekeeping					
60.00	Laundry and Linen					
65.00	Dietary					
155.00	Social Services (Salaries, Fringe Benefits, & Agency Labor)	$ 16,792	$ 16,792			
160.00	Activities (Salaries, Fringe Benefits, & Agency Labor)	37,921		$ 37,921		
165.00	Administration					
165.00	Medical Records					
170.00	Inservice Education - Nursing					
	ANCILLARY SERVICES					
75.00	Patient Supplies	7,669	0	0	$ 7,669	
77.00	Specialized Support Surfaces	N/A	0	0	0	
80.00	Physical Therapy	54,134	0	0	54,134	
81.00	Respiratory Therapy	0	0	0	0	
82.00	Occupational Therapy	40,514	0	0	40,514	
83.00	Speech Pathology	8,181	0	0	8,181	
85.00	Pharmacy	60,015	0	0	60,015	
90.00	Laboratory	5,156	0	0	5,156	
95.00	Home Health Services	0	0	0	0	
100.00	Other Ancillary Services	13,485	0	0	13,485	
100.06	Subacute Ancillary Services	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services	0	0	0	0	
	ROUTINE SERVICES					
105.00	Skilled Nursing Care	800,117	16,792	37,921	854,830	*
110.00	Intermediate Care	0	0	0	0	*
115.00	Mentally Disordered	0	0	0	0	*
120.00	Developmentally Disabled	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	*
126.00	Subacute Care - Pediatrics	0	0	0	0	*
130.00	Hospice Inpatient Care	0	0	0	0	*
135.00	Other Routine Services	0	0	0	0	*
	NONREIMBURSABLE					
136.00	Residential Care	0	0	0	0	
140.00	Beauty and Barber	4,768	0	0	4,768	
145.00	Other Nonreimbursable	0	0	0	0	
	TOTAL	$ 1,048,752	$ 16,792	$ 37,921	$ 1,048,752	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - LABOR
(INDIRECT CARE)

Provider Name: DELTA NURSING AND REHABILITATION CENTER
Provider Number: ZZT05648H
OSHPD Facility Number: 206540707
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 44,617	$ 44,617											
10.00	Housekeeping	59,554	1,092	$ 60,646										
60.00	Laundry and Linen	34,162	1,208	1,683	$ 37,054									
65.00	Dietary	167,517	7,583	10,565	0	$ 185,665								
155.00	Social Services	N/A	0	0	0	0	$ -							
160.00	Activities	N/A	2,946	4,105	0	0	0	$ 7,051						
165.00	Administration	N/A	3,254	4,533	0	0	0	0		$ 7,787	$ 7,787			
165.00	Medical Records	23,137	1,579	2,200	0	0	0	0		26,916		$ 26,916		
170.00	Inservice Education - Nursing	28,529	0	0	0	0	0	0	$ 28,529					
	ANCILLARY SERVICES													
75.00	Patient Supplies		0	0	0	0	0	0	0	0	33	114	$ 147	
77.00	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy		2,506	3,492	0	0	0	0	0	5,999	335	1,158	7,491	
81.00	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy		2,506	3,492	0	0	0	0	0	5,999	276	955	7,230	
83.00	Speech Pathology		562	783	0	0	0	0	0	1,344	58	201	1,603	
85.00	Pharmacy		329	458	0	0	0	0	0	786	271	938	1,996	
90.00	Laboratory		0	0	0	0	0	0	0	0	22	77	99	
95.00	Home Health Services		0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services		0	0	0	0	0	0	0	0	58	200	258	
100.06	Subacute Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care		20,666	28,794	37,054	185,665	0	7,051	28,529	307,759	6,697	23,148	337,604	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care		0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		387	539	0	0	0	0	0	926	36	125	1,087	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 357,516	$ 44,617	$ 60,646	$ 37,054	$ 185,665	$ -	$ 7,051	$ 28,529	$ 322,813	$ 7,787	$ 26,916	$ 357,516	

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES - OTHER NONLABOR
(DIRECT AND INDIRECT CARE)

Provider Name: DELTA NURSING AND REHABILITATION CENTER
Provider Number: ZZT05648H
OSHPD Facility Number: 206540707
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	
	GENERAL SERVICES													
5.00	Plant Operations and Maintenance	$ 96,734	$ 96,734											
10.00	Housekeeping	12,124	2,367	$ 14,491										
60.00	Laundry and Linen	8,901	2,619	402	$ 11,923									
65.00	Dietary	98,172	16,440	2,524	0	$ 117,137								
155.00	Social Services	25	0	0	0	0	$ 25							
160.00	Activities	6,850	6,388	981	0	0	0	$ 14,219						
165.00	Administration	N/A	7,054	1,083	0	0	0	0		$ 8,137	$ 8,137			
165.00	Medical Records	232	3,424	526	0	0	0	0		4,181		$ 4,181		
170.00	Inservice Education - Nursing	694	0	0	0	0	0	0	$ 694					
	ANCILLARY SERVICES													
75.00	Patient Supplies	0	0	0	0	0	0	0	0	0	34	18	$ 52	
77.00	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0	
80.00	Physical Therapy	0	5,434	834	0	0	0	0	0	6,269	350	180	6,798	
81.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	Occupational Therapy	0	5,434	834	0	0	0	0	0	6,269	289	148	6,706	
83.00	Speech Pathology	0	1,218	187	0	0	0	0	0	1,405	61	31	1,497	
85.00	Pharmacy	0	712	109	0	0	0	0	0	822	284	146	1,251	
90.00	Laboratory	0	0	0	0	0	0	0	0	0	23	12	35	
95.00	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.00	Other Ancillary Services	0	0	0	0	0	0	0	0	0	61	31	92	
100.06	Subacute Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services		0	0	0	0	0	0	0	0	0	0	0	
	ROUTINE SERVICES													
105.00	Skilled Nursing Care	50,629	44,806	6,880	11,923	117,137	25	14,219	694	246,312	6,998	3,596	256,905	*
110.00	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0	*
115.00	Mentally Disordered		0	0	0	0	0	0	0	0	0	0	0	*
120.00	Developmentally Disabled		0	0	0	0	0	0	0	0	0	0	0	*
125.00	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics		0	0	0	0	0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0	*
135.00	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0	*
	NONREIMBURSABLE													
136.00	Residential Care		0	0	0	0	0	0	0	0	0	0	0	
140.00	Beauty and Barber		839	129	0	0	0	0	0	967	38	19	1,025	
145.00	Other Nonreimbursable		0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	$ 274,361	$ 96,734	$ 14,491	$ 11,923	$ 117,137	$ 25	$ 14,219	$ 694	$ 262,043	$ 8,137	$ 4,181	$ 274,361	

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility Number:
206540707

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	$ 188,974	95%							
	Property Tax (line 40)	10,485	5%	$ 199,459						
5.00	Plant Operations and Maintenance			8,396	$ 8,396					
10.00	Housekeeping			4,674	205	$ 4,880				
60.00	Laundry and Linen			5,174	227	135	$ 5,536			
65.00	Dietary			32,472	1,427	850	0	$ 34,749		
155.00	Social Services			0	0	0	0	0	$ -	
160.00	Activities			12,617	554	330	0	0	0	$ 13,501
165.00	Administration			13,933	612	365	0	0	0	0
165.00	Medical Records			6,762	297	177	0	0	0	0
170.00	Inservice Education - Nursing			0	0	0	0	0	0	0
	ANCILLARY SERVICES									
75.00	Patient Supplies			0	0	0	0	0	0	0
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0
80.00	Physical Therapy			10,733	472	281	0	0	0	0
81.00	Respiratory Therapy			0	0	0	0	0	0	0
82.00	Occupational Therapy			10,733	472	281	0	0	0	0
83.00	Speech Pathology			2,405	106	63	0	0	0	0
85.00	Pharmacy			1,407	62	37	0	0	0	0
90.00	Laboratory			0	0	0	0	0	0	0
95.00	Home Health Services			0	0	0	0	0	0	0
100.00	Other Ancillary Services			0	0	0	0	0	0	0
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105.00	Skilled Nursing Care			88,497	3,889	2,317	5,536	34,749	0	13,501
110.00	Intermediate Care			0	0	0	0	0	0	0
115.00	Mentally Disordered			0	0	0	0	0	0	0
120.00	Developmentally Disabled			0	0	0	0	0	0	0
125.00	Subacute Care			0	0	0	0	0	0	0
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0
135.00	Other Routine Services			0	0	0	0	0	0	0
	NONREIMBURSABLE									
136.00	Residential Care			0	0	0	0	0	0	0
140.00	Beauty and Barber			1,656	73	43	0	0	0	0
145.00	Other Nonreimbursable			0	0	0	0	0	0	0
	TOTAL	$ 199,459	100%	$ 199,459	$ 8,396	$ 4,880	$ 5,536	$ 34,749	$ -	$ 13,501

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility Number:
206540707

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	In-serv. Ed 170	Accumulated Costs	Admin 165	Medical Records 165	Total	Capital Related 95% Of Total	Property Tax 5% Of Total	
	GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	$ 188,974	95%								
	Property Tax (line 40)	10,485	5%								
5.00	Plant Operations and Maintenance										
10.00	Housekeeping										
60.00	Laundry and Linen										
65.00	Dietary										
155.00	Social Services										
160.00	Activities										
165.00	Administration				$ 14,910	$ 14,910					
165.00	Medical Records				7,236		$ 7,236				
170.00	Inservice Education - Nursing			$ -							
	ANCILLARY SERVICES										
75.00	Patient Supplies			0	0	63	31	$ 94	$ 89	$ 5	
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	
80.00	Physical Therapy			0	11,486	641	311	12,438	11,784	654	
81.00	Respiratory Therapy			0	0	0	0	0	0	0	
82.00	Occupational Therapy			0	11,486	529	257	12,272	11,627	645	
83.00	Speech Pathology			0	2,574	111	54	2,739	2,595	144	
85.00	Pharmacy			0	1,506	520	252	2,278	2,158	120	
90.00	Laboratory			0	0	42	21	63	60	3	
95.00	Home Health Services			0	0	0	0	0	0	0	
100.00	Other Ancillary Services			0	0	111	54	165	156	9	
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	
	ROUTINE SERVICES										
105.00	Skilled Nursing Care			0	148,489	12,822	6,223	167,535	158,728	8,807	*
110.00	Intermediate Care			0	0	0	0	0	0	0	*
115.00	Mentally Disordered			0	0	0	0	0	0	0	*
120.00	Developmentally Disabled			0	0	0	0	0	0	0	*
125.00	Subacute Care			0	0	0	0	0	0	0	*
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	*
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	*
135.00	Other Routine Services			0	0	0	0	0	0	0	*
	NONREIMBURSABLE										
136.00	Residential Care			0	0	0	0	0	0	0	
140.00	Beauty and Barber			0	1,773	69	34	1,876	1,777	99	
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	
	TOTAL	$ 199,459	100%	$ -	$ 177,313	$ 14,910	$ 7,236	$ 199,459	$ 188,974	$ 10,485	

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name: DELTA NURSING AND REHABILITATION CENTER
Provider Number: ZZT05648H
OSHPD Facility Number: 206540707
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 72% of Total	DHS Licensing Fees 2% of Total	Liability Insurance 0% of Total	Caregiver Training 0% of Total	Quality Assur. Fees 26% of Total
	GENERAL SERVICES													
45.00	Property Insurance	$ 5,989												
55.00	Interest-Other	2,243												
165.00	Administration (Salaries & Wages, Fringe Benefits,													
	and Other - Nonlabor - excludes lines 165.03 - 165.10)	343,242												
	Subtotal - Administration Costs	351,474	72%											
165.07	DHS Licensing Fees	8,930	2%											
165.08	Liability Insurance	0	0%											
165.09	Caregiver Training	0	0%											
165.10	Quality Assurance Fees	125,197	26%											
	Total	485,601	100%						$ 485,601					
	ANCILLARY SERVICES													
75.00	Patient Supplies			$ 7,669	$ -	$ -	$ -	$ 7,669	2,056	$ 1,488	$ 38	$ -	$ -	$ 530
77.00	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
80.00	Physical Therapy			54,134	5,999	6,269	11,486	77,887	20,886	15,117	384	0	0	5,385
81.00	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
82.00	Occupational Therapy			40,514	5,999	6,269	11,486	64,267	17,233	12,473	317	0	0	4,443
83.00	Speech Pathology			8,181	1,344	1,405	2,574	13,504	3,621	2,621	67	0	0	934
85.00	Pharmacy			60,015	786	822	1,506	63,128	16,928	12,252	311	0	0	4,364
90.00	Laboratory			5,156	0	0	0	5,156	1,383	1,001	25	0	0	356
95.00	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100.00	Other Ancillary Services			13,485	0	0	0	13,485	3,616	2,617	66	0	0	932
100.06	Subacute Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
100.12	Subacute Pediatrics Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES													
105.00	Skilled Nursing Care			854,830	307,759	246,312	148,489	1,557,390	417,616	302,267	7,680	0	0	107,669 *
110.00	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0 *
115.00	Mentally Disordered			0	0	0	0	0	0	0	0	0	0	0 *
120.00	Developmentally Disabled			0	0	0	0	0	0	0	0	0	0	0 *
125.00	Subacute Care			0	0	0	0	0	0	0	0	0	0	0 *
126.00	Subacute Care - Pediatrics			0	0	0	0	0	0	0	0	0	0	0 *
130.00	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0 *
135.00	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0 *
	NONREIMBURSABLE													
136.00	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140.00	Beauty and Barber			4,768	926	967	1,773	8,434	2,262	1,637	42	0	0	583
145.00	Other Nonreimbursable			0	0	0	0	0	0	0	0	0	0	0
	SUBTOTAL	$ 485,601		$ 1,048,752	$ 322,813	$ 262,043	$ 177,313	$ 1,810,920	$ 485,601					
	Total Administrative Costs							$ 485,601		$ 351,474	$ 8,930	$ -	$ -	$ 125,197
	Unit Cost Multiplier							0.26815148						
	Accumulated Administration Costs (Sch 2 thru 5)				$ 7,787	$ 8,137	$ 14,910	$ 30,834						
	TOTAL FACILITY COSTS							$ 2,327,355						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name: DELTA NURSING AND REHABILITATION CENTER
Provider Number: ZZT05648H
OSHPD Facility Number: 206540707
Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Srvs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	In-serv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL (ACCUM COST)
		(REV)	(REV)	(REV)	(REV)	(REV)	(REV)	(REV)	(REV)		
	GENERAL SERVICES										
5	Plant Operations and Maintenance	370									
10	Housekeeping	206	206								
60	Laundry and Linen	228	228	228							
65	Dietary	1,431	1,431	1,431							
155	Social Services										
160	Activities	556	556	556							
165	Administration	614	614	614							
165	Medical Records	298	298	298							
170	Inservice Education - Nursing										
	ANCILLARY SERVICES										
75	Patient Supplies									7,669	7,669
77	Specialized Support Surfaces									0	0
80	Physical Therapy	473	473	473						77,887	77,887
81	Respiratory Therapy									0	0
82	Occupational Therapy	473	473	473						64,267	64,267
83	Speech Pathology	106	106	106						13,504	13,504
85	Pharmacy	62	62	62						63,128	63,128
90	Laboratory									5,156	5,156
95	Home Health Services									0	0
100	Other Ancillary Services									13,485	13,485
100	Subacute Ancillary Services									0	0
100	Subacute Pediatrics Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	3,900	3,900	3,900	154,540	46,362	850,746	850,746	850,746	1,557,390	1,557,390
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered						0	0	0	0	0
120	Developmentally Disabled						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatrics						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
136	Residential Care									0	0
140	Beauty and Barber	73	73	73						8,434	8,434
145	Other Nonreimbursable									0	0
	TOTAL STATISTICS	8,790	8,420	8,214	154,540	46,362	850,746	850,746	850,746	1,810,920	1,810,920
	TOTAL DIRECT SALARIES COSTS - SCH. 2						$ 16,792	$ 37,921			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.019737971	0.044573821			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		$ 44,617	$ 60,646	$ 37,054	$ 185,665	$ -	$ 7,051	$ 28,529	$ 7,787	$ 26,916
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		5.29893112	7.38319696	0.23976657	4.00468326	0.00000000	0.00828833	0.03353410	0.00429993	0.01486331
	TOTAL INDIRECT OTHER COSTS - SCH. 4		$ 96,734	$ 14,491	$ 11,923	$ 117,137	$ 25	$ 14,219	$ 694	$ 8,137	$ 4,181
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.48859858	1.76414065	0.07714912	2.52656637	0.00002939	0.01671301	0.00081576	0.00449340	0.00230895
	TOTAL CAPITAL COSTS - SCH. 5	$ 199,459	$ 8,396	$ 4,880	$ 5,536	$ 34,749	$ -	$ 13,501	$ -	$ 14,910	$ 7,236
	UNIT COST MULTIPLIER (CAPITAL COSTS)	22.69158134	0.99713600	0.59409250	0.03582555	0.74950824	0.00000000	0.01586989	0.00000000	0.00823319	0.00399591

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility Number:
206540707

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
5.00		Plant Operations and Maintenance	6200	$ 0	$ 0	$ 0	$ 0	$ 0	
5.01	.01-.19	Salaries and Wages	6200	36,488	0	36,488	0	36,488	(Sch 3)
5.02	.20-.39	Fringe Benefits	6200	8,129	0	8,129	0	8,129	(Sch 3)
5.03	.79	Agency Staff	6200	0	0	0	0	0	(Sch 3)
5.04	.40-.99	Other - Nonlabor	6200	96,734	0	96,734	0	96,734	(Sch 4)
5.05		Plant Operations and Maintenance - Total	6200	$ 141,351	$ 0	$ 141,351	$ 0	$ 141,351	
10.00		Housekeeping	6300	$ 0	$ 0	$ 0	$ 0	$ 0	
10.01	.01-.19	Salaries and Wages	6300	48,528	0	48,528	0	48,528	(Sch 3)
10.02	.20-.39	Fringe Benefits	6300	11,026	0	11,026	0	11,026	(Sch 3)
10.03	.79	Agency Staff	6300	0	0	0	0	0	(Sch 3)
10.04	.40-.99	Other - Nonlabor	6300	12,124	0	12,124	0	12,124	(Sch 4)
10.05		Housekeeping - Total	6300	$ 71,678	$ 0	$ 71,678	$ 0	$ 71,678	
15.00		Depreciation: Bldgs and Improvements	7110 - 7120	$ 2,638		$ 2,638	$ 0	$ 2,638	(Sch 5)
20.00		Depreciation: Leasehold Improvements	7130	26,073		26,073	0	26,073	(Sch 5)
25.00		Depreciation: Equipment	7140	7,001		7,001	0	7,001	(Sch 5)
30.00		Depreciation and Amortization - Other	7150 - 7160	0		0	0	0	(Sch 5)
35.00		Leases and Rentals	7200	138,662		138,662	0	138,662	(Sch 5)
40.00		Property Taxes	7300	10,485		10,485	0	10,485	(Sch 5)
45.00		Property Insurance	7400	5,989		5,989	0	5,989	(Sch 6)
50.00		Interest-Property, Plant, and Equipment	7500	14,600		14,600	0	14,600	(Sch 5)
55.00		Interest-Other	7600	2,243		2,243	0	2,243	(Sch 6)
57.00		**Subtotal 005 - 055**		$ 420,720	$ 0	$ 420,720	$ 0	$ 420,720	
60.00		Laundry and Linen	6400	$ 0	$ 0	$ 0	$ 0	$ 0	
60.01	.01-.19	Salaries and Wages	6400	27,891	0	27,891	0	27,891	(Sch 3)
60.02	.20-.39	Fringe Benefits	6400	6,271	0	6,271	0	6,271	(Sch 3)
60.03	.79	Agency Staff	6400	0	0	0	0	0	(Sch 3)
60.04	.40-.99	Other - Nonlabor	6400	8,901	0	8,901	0	8,901	(Sch 4)
60.05		Laundry and Linen - Total	6400	$ 43,063	$ 0	$ 43,063	$ 0	$ 43,063	
65.00		Dietary	6500	$ 0	$ 0	$ 0	$ 0	$ 0	
65.01	.01-.19	Salaries and Wages	6500	138,347	0	138,347	0	138,347	(Sch 3)
65.02	.20-.39	Fringe Benefits	6500	29,170	0	29,170	0	29,170	(Sch 3)
65.03	.79	Agency Staff	6500	0	0	0	0	0	(Sch 3)
65.04	.40-.99	Other - Nonlabor	6500	98172	0	98,172	0	98,172	(Sch 4)
65.05		Dietary - Total	6500	$ 265,689	$ 0	$ 265,689	$ 0	$ 265,689	
70.00		Provision for Bad Debts	7700	$ 0		$ 0	$ 0	$ 0	
		Ancillary Services (Note 1)							
75.00		Patient Supplies	8100	$ 7,669	$ 0	$ 7,669	$ 0	$ 7,669	(Sch 2)
75.01	.01-.19	Salaries and Wages	8100	0	0	0	0	0	(Sch 2)
75.02	.20-.39	Fringe Benefits	8100	0	0	0	0	0	(Sch 2)
75.03	.79	Agency Staff	8100	0	0	0	0	0	(Sch 2)
75.04	.40-.99	Other - Nonlabor	8100	0	0	0	0	0	(Sch 4)
75.05		Patient Supplies - Total	8100	$ 7,669	$ 0	$ 7,669	$ 0	$ 7,669	
77.00		Specialized Support Surfaces	8150	0		$ 0	$ 0	$ 0	(Sch 4)
80.00		Physical Therapy	8200	$ 54,134	$ 0	$ 54,134	$ 0	$ 54,134	(Sch 2)
80.01	.01-.19	Salaries and Wages	8200	0	0	0	0	0	(Sch 2)
80.02	.20-.39	Fringe Benefits	8200	0	0	0	0	0	(Sch 2)
80.03	.79	Agency Staff	8200	0	0	0	0	0	(Sch 2)
80.04	.40-.99	Other - Nonlabor	8200	0	0	0	0	0	(Sch 4)
80.05		Physical Therapy - Total	8200	$ 54,134	$ 0	$ 54,134	$ 0	$ 54,134	
81.00		Respiratory Therapy	8220	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
81.01	.01-.19	Salaries and Wages	8220	0	0	0	0	0	(Sch 2)
81.02	.20-.39	Fringe Benefits	8220	0	0	0	0	0	(Sch 2)
81.03	.79	Agency Staff	8220	0	0	0	0	0	(Sch 2)
81.04	.40-.99	Other - Nonlabor	8220	0	0	0	0	0	(Sch 4)
81.05		Respiratory Therapy - Total	8220	$ 0	$ 0	$ 0	$ 0	$ 0	

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility Number:
206540707

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
82.00		Occupational Therapy	8250	$ 40,514	$ 0	$ 40,514	$ 0	$ 40,514	(Sch 2)
82.01	.01-.19	Salaries and Wages	8250	0	0	0	0	0	(Sch 2)
82.02	.20-.39	Fringe Benefits	8250	0	0	0	0	0	(Sch 2)
82.03	.79	Agency Staff	8250	0	0	0	0	0	(Sch 2)
82.04	.40-.99	Other - Nonlabor	8250	0	0	0	0	0	(Sch 4)
82.05		Occupational Therapy - Total	8250	$ 40,514	$ 0	$ 40,514	$ 0	$ 40,514	
83.00		Speech Pathology	8280	$ 8,181	$ 0	$ 8,181	$ 0	$ 8,181	(Sch 2)
83.01	.01-.19	Salaries and Wages	8280	0	0	0	0	0	(Sch 2)
83.02	.20-.39	Fringe Benefits	8280	0	0	0	0	0	(Sch 2)
83.03	.79	Agency Staff	8280	0	0	0	0	0	(Sch 2)
83.04	.40-.99	Other - Nonlabor	8280	0	0	0	0	0	(Sch 4)
83.05		Speech Pathology - Total	8280	$ 8,181	$ 0	$ 8,181	$ 0	$ 8,181	
85.00		Pharmacy	8300	$ 60,015	$ 0	$ 60,015	$ 0	$ 60,015	(Sch 2)
85.01	.01-.19	Salaries and Wages	8300	0	0	0	0	0	(Sch 2)
85.02	.20-.39	Fringe Benefits	8300	0	0	0	0	0	(Sch 2)
85.03	.79	Agency Staff	8300	0	0	0	0	0	(Sch 2)
85.04	.40-.99	Other - Nonlabor	8300	0	0	0	0	0	(Sch 4)
85.05		Pharmacy - Total	8300	$ 60,015	$ 0	$ 60,015	$ 0	$ 60,015	
90.00		Laboratory	8400	$ 5,156	$ 0	$ 5,156	$ 0	$ 5,156	(Sch 2)
90.01	.01-.19	Salaries and Wages	8400	0	0	0	0	0	(Sch 2)
90.02	.20-.39	Fringe Benefits	8400	0	0	0	0	0	(Sch 2)
90.03	.79	Agency Staff	8400	0	0	0	0	0	(Sch 2)
90.04	.40-.99	Other - Nonlabor	8400	0	0	0	0	0	(Sch 4)
90.05		Laboratory - Total	8400	$ 5,156	$ 0	$ 5,156	$ 0	$ 5,156	
95.00		Home Health Services	8800	$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
95.01	.01-.19	Salaries and Wages	8800	0	0	0	0	0	(Sch 2)
95.02	.20-.39	Fringe Benefits	8800	0	0	0	0	0	(Sch 2)
95.03	.79	Agency Staff	8800	0	0	0	0	0	(Sch 2)
95.04	.40-.99	Other - Nonlabor	8800	0	0	0	0	0	(Sch 4)
95.05		Home Health Services - Total	8800	$ 0	$ 0	$ 0	$ 0	$ 0	
100.00		Other Ancillary Services	8900	$ 13,485	$ 0	$ 13,485	$ 0	$ 13,485	(Sch 2)
100.01	.01-.19	Salaries and Wages	8900	0	0	0	0	0	(Sch 2)
100.02	.20-.39	Fringe Benefits	8900	0	0	0	0	0	(Sch 2)
100.03	.79	Agency Staff	8900	0	0	0	0	0	(Sch 2)
100.04	.40-.99	Other - Nonlabor	8900	0	0	0	0	0	(Sch 4)
100.05		Other Ancillary Services - Total	8900	$ 13,485	$ 0	$ 13,485	$ 0	$ 13,485	
100.06		Subacute Ancillary Services		$ 0	$ 0	$ 0	$ 0	$ 0	(Sch 2)
100.07	.01-.19	Salaries and Wages		0	0	0	0	0	(Sch 2)
100.08	.20-.39	Fringe Benefits		0	0	0	0	0	(Sch 2)
100.09	.79	Agency Staff		0	0	0	0	0	(Sch 2)
100.10	.40-.99	Other - Nonlabor		0	0	0	0	0	(Sch 4)
100.11		Subacute Ancillary Services - Total		$ 0	$ 0	$ 0	$ 0	$ 0	
100.12		Subacute Pediatrics Ancillary Services		$ 0		$ 0	$ 0	$ 0	(Sch 2)
101.00		**Subtotal 075 - 100.12**		$ 189,154	$ 0	$ 189,154	$ 0	$ 189,154	
		Routine Services							
105.00		Skilled Nursing Care	6110	$ 0	$ 0	$ 0	$ 0	$ 0	
105.01	.01-.19	Salaries and Wages	6110	648,260	0	648,260	0	648,260	(Sch 2)
105.02	.20-.39	Fringe Benefits	6110	135,400	0	135,400	0	135,400	(Sch 2)
105.03	.49	Agency Staff	6110	16,457	0	16,457	0	16,457	(Sch 2)
105.04	.40-.99	Other - Nonlabor	6110	50,629	0	50,629	0	50,629	(Sch 4)
105.05		Skilled Nursing Care - Total	6110	$ 850,746	$ 0	$ 850,746	$ 0	$ 850,746	
110.00		Intermediate Care	6120	$ 0		$ 0	$ 0	$ 0	(Sch 2)
115.00		Mentally Disordered	6130	0		0	0	0	(Sch 2)
120.00		Developmentally Disabled	6140	0		0	0	0	(Sch 2)

SUMMARY OF REVISED PROGRAM EXPENSES

Provider Name:
DELTA NURSING AND REHABILITATION CENTER

Fiscal Period:
JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

Provider Number:
ZZT05648H

OSHPD Facility Number:
206540707

Line No.	Natural Class	ACCOUNT TITLE	Account Number	AS AUDITED	AUDIT REVISIONS (SCHEDULE 8A-1)	AUDIT REVISIONS SUBTOTAL	AUDIT REVISIONS (SCHEDULE 8A-2)	AS REVISED	
125.00		Subacute Care	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
125.01	.01-.19	Salaries and Wages	6150	0	0	0	0	0	(Sch 2)
125.02	.20-.39	Fringe Benefits	6150	0	0	0	0	0	(Sch 2)
125.03	.49	Agency Staff	6150	0	0	0	0	0	(Sch 2)
125.04	.40-.99	Other - Nonlabor	6150	0	0	0	0	0	(Sch 4)
125.05		Subacute Care - Total	6150	$ 0	$ 0	$ 0	$ 0	$ 0	
126.00		Subacute Care - Pediatrics	6160	$ 0		$ 0	$ 0	$ 0	
130.00		Hospice Inpatient Care	6180	0		0	0	0	(Sch 2)
135.00		Other Routine Services	6190	0		0	0	0	(Sch 2)
		Other Nonreimbursable							
136.00		Residential Care	9100	$ 0		$ 0	$ 0	$ 0	(Sch 2)
140.00		Beauty and Barber	8900	4,768		4,768	0	4,768	(Sch 2)
145.00		Other Nonreimbursable	9100	0		0	0	0	(Sch 2)
146.00		**Subtotal 105 - 145**		$ 855,514	$ 0	$ 855,514	$ 0	$ 855,514	
155.00		Social Services	6600	$ 0	$ 0	$ 0	$ 0	$ 0	
155.01	.01-.19	Salaries and Wages	6600	14,552	0	14,552	0	14,552	(Sch 2)
155.02	.20-.39	Fringe Benefits	6600	2,240	0	2,240	0	2,240	(Sch 2)
155.03	.79	Agency Staff	6600	0	0	0	0	0	(Sch 2)
155.04	.40-.99	Other - Nonlabor	6600	25	0	25	0	25	(Sch 4)
155.05		Social Services - Total	6600	$ 16,817	$ 0	$ 16,817	$ 0	$ 16,817	
160.00		Activities	6700	$ 0	$ 0	$ 0	$ 0	$ 0	
160.01	.01-.19	Salaries and Wages	6700	30,758	0	30,758	0	30,758	(Sch 2)
160.02	.20-.39	Fringe Benefits	6700	7,163	0	7,163	0	7,163	(Sch 2)
160.03	.79	Agency Staff	6700	0	0	0	0	0	(Sch 2)
160.04	.40-.99	Other - Nonlabor	6700	6,850	0	6,850	0	6,850	(Sch 4)
160.05		Activities - Total	6700	$ 44,771	$ 0	$ 44,771	$ 0	$ 44,771	
165.00		Administration	6900	$ 0	$ 0	$ 0	$ 0	$ 0	
165.01	.01-.19	Salaries and Wages	6900	62,619	0	62,619	0	62,619	(Sch 6)
165.02	.20-.39	Fringe Benefits	6900	12,676	0	12,676	0	12,676	(Sch 6)
165.03	.01-.19	Medical Records - Salaries and Wages	6900	14,818	0	14,818	0	14,818	(Sch 3)
165.04	.20-.39	Medical Records - Fringe Benefits	6900	3,150	0	3,150	0	3,150	(Sch 3)
165.05	.79	Medical Records - Agency Staff	6900	5,169	0	5,169	0	5,169	(Sch 3)
165.06	.40-.99	Medical Records - Other - Nonlabor	6900	232	0	232	0	232	(Sch 4)
165.07		DHS Licensing Fees	6900	8,930	0	8,930	0	8,930	(Sch 6)
165.08		Liability Insurance	6900	0	0	0	0	0	(Sch 6)
165.09		Caregiver Training	6900	0	0	0	0	0	(Sch 6)
165.10		Quality Assurance Fees	6900	125,197	0	125,197	0	125,197	(Sch 6)
165.11	.40-.99	Other - Nonlabor	6900	266,653	0	266,653	1,294	267,947	(Sch 6)
165.12		Administration - Total	6900	$ 499,444	$ 0	$ 499,444	$ 1,294	$ 500,738	
170.00		Inservice Education - Nursing	6800	$ 0	$ 0	$ 0	$ 0	$ 0	
170.01	.01-.19	Salaries and Wages	6800	24,054	0	24,054	0	24,054	(Sch 3)
170.02	.20-.39	Fringe Benefits	6800	4,475	0	4,475	0	4,475	(Sch 3)
170.03	.79	Agency Staff	6800	0	0	0	0	0	(Sch 3)
170.04	.40-.99	Other - Nonlabor	6800	694	0	694	0	694	(Sch 4)
170.05		Inservice Education - Nursing - Total	6800	$ 29,223	$ 0	$ 29,223	$ 0	$ 29,223	
171.00		**Subtotal 155 - 170.05**		$ 590,255	$ 0	$ 590,255	$ 1,294	$ 591,549	
175.00		**Total**		**$ 2,364,395**	**$ 0**	**$ 2,364,395**	**$ 1,294**	**$ 2,365,689**	

NOTE 1: Ancillary service costs are reclassified only if the facility has an Adult Subacute unit.

Provider Name: DELTA NURSING AND REHABILITATION CENTER

Provider No.: ZZT05648H

OSHPD Facility Number: 206540707

Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
5.00	Plant Operations and Maintenance	0									
5.01	Plant Operations and Maintenance - Salaries and Wages	0									
5.02	Plant Operations and Maintenance - Fringe Benefits	0									
5.03	Plant Operations and Maintenance - Agency Staff	0									
5.04	Plant Operations and Maintenance - Other - Nonlabor	0									
10.00	Housekeeping	0									
10.01	Housekeeping - Salaries and Wages	0									
10.02	Housekeeping - Fringe Benefits	0									
10.03	Housekeeping - Agency Staff	0									
10.04	Housekeeping - Other - Nonlabor	0									
15.00	Depreciation: Bldgs and Improvements	0									
20.00	Depreciation: Leasehold Improvements	0									
25.00	Depreciation: Equipment	0									
30.00	Depreciation and Amortization - Other	0									
35.00	Leases and Rentals	0									
40.00	Property Taxes	0									
45.00	Property Insurance	0									
50.00	Interest-Property, Plant, and Equipment	0									
55.00	Interest-Other	0									
60.00	Laundry and Linen	0									
60.01	Laundry and Linen - Salaries and Wages	0									
60.02	Laundry and Linen - Fringe Benefits	0									
60.03	Laundry and Linen - Agency Staff	0									
60.04	Laundry and Linen - Other - Nonlabor	0									
65.00	Dietary	0									
65.01	Dietary - Salaries and Wages	0									
65.02	Dietary - Fringe Benefits	0									
65.03	Dietary - Agency Staff	0									
65.04	Dietary - Other - Nonlabor	0									
70.00	Provision for Bad Debts	0									
75.00	Patient Supplies	0									
75.01	Patient Supplies - Salaries and Wages	0									
75.02	Patient Supplies - Fringe Benefits	0									
75.03	Patient Supplies - Agency Staff	0									
75.04	Patient Supplies - Other - Nonlabor	0									
77.00	Specialized Support Surfaces	0									
80.00	Physical Therapy	0									
80.01	Physical Therapy - Salaries and Wages	0									
80.02	Physical Therapy - Fringe Benefits	0									
80.03	Physical Therapy - Agency Staff	0									
80.04	Physical Therapy - Other - Nonlabor	0									
81.00	Respiratory Therapy	0									
81.01	Respiratory Therapy - Salaries and Wages	0									
81.02	Respiratory Therapy - Fringe Benefits	0									
81.03	Respiratory Therapy - Agency Staff	0									
81.04	Respiratory Therapy - Other - Nonlabor	0									
82.00	Occupational Therapy	0									
82.01	Occupational Therapy - Salaries and Wages	0									
82.02	Occupational Therapy - Fringe Benefits	0									
82.03	Occupational Therapy - Agency Staff	0									
82.04	Occupational Therapy - Other - Nonlabor	0									
83.00	Speech Pathology	0									
83.01	Speech Pathology - Salaries and Wages	0									
83.02	Speech Pathology - Fringe Benefits	0									
83.03	Speech Pathology - Agency Staff	0									

Provider Name: DELTA NURSING AND REHABILITATION CENTER

Provider No.: ZZT05648H

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		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
83.04	Speech Pathology - Other - Nonlabor	0									
85.00	Pharmacy	0									
85.01	Pharmacy - Salaries and Wages	0									
85.02	Pharmacy - Fringe Benefits	0									
85.03	Pharmacy - Agency Staff	0									
85.04	Pharmacy - Other - Nonlabor	0									
90.00	Laboratory	0									
90.01	Laboratory - Salaries and Wages	0									
90.02	Laboratory - Fringe Benefits	0									
90.03	Laboratory - Agency Staff	0									
90.04	Laboratory - Other - Nonlabor	0									
95.00	Home Health Services	0									
95.01	Home Health Services - Salaries and Wages	0									
95.02	Home Health Services - Fringe Benefits	0									
95.03	Home Health Services - Agency Staff	0									
95.04	Home Health Services - Other - Nonlabor	0									
100.00	Other Ancillary Services	0									
100.01	Other Ancillary Services - Salaries and Wages	0									
100.02	Other Ancillary Services - Fringe Benefits	0									
100.03	Other Ancillary Services - Agency Staff	0									
100.04	Other Ancillary Services - Other - Nonlabor	0									
100.06	Subacute Ancillary Services	0									
100.07	Subacute Ancillary Services - Salaries and Wages	0									
100.08	Subacute Ancillary Services - Fringe Benefits	0									
100.09	Subacute Ancillary Services - Agency Staff	0									
100.10	Subacute Ancillary Services - Other - Nonlabor	0									
100.12	Subacute Pediatrics Ancillary Services	0									
105.00	Skilled Nursing Care	0									
105.01	Skilled Nursing Care - Salaries and Wages	0									
105.02	Skilled Nursing Care - Fringe Benefits	0									
105.03	Skilled Nursing Care - Agency Staff	0									
105.04	Skilled Nursing Care - Other - Nonlabor	0									
110.00	Intermediate Care	0									
115.00	Mentally Disordered	0									
120.00	Developmentally Disabled	0									
125.00	Subacute Care	0									
125.01	Subacute Care - Salaries and Wages	0									
125.02	Subacute Care - Fringe Benefits	0									
125.03	Subacute Care - Agency Staff	0									
125.04	Subacute Care - Other - Nonlabor	0									
126.00	Subacute Care - Pediatrics	0									
130.00	Hospice Inpatient Care	0									
135.00	Other Routine Services	0									
136.00	Residential Care	0									
140.00	Beauty and Barber	0									
145.00	Other Nonreimbursable	0									
155.00	Social Services	0									
155.01	Social Services - Salaries and Wages	0									
155.02	Social Services - Fringe Benefits	0									
155.03	Social Services - Agency Staff	0									
155.04	Social Services - Other - Nonlabor	0									
160.00	Activities	0									
160.01	Activities - Salaries and Wages	0									
160.02	Activities - Fringe Benefits	0									
160.03	Activities - Agency Staff	0									

Provider Name: DELTA NURSING AND REHABILITATION CENTER

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Fiscal Period: JANUARY 1, 2007 THROUGH DECEMBER 31, 2007

		TOTAL REV (Page 1)	REVISION 1	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION	REVISION
160.04	Activities - Other - Nonlabor	0									
165.00	Administration	0									
165.01	Administration - Salaries and Wages	0									
165.02	Administration - Fringe Benefits	0									
165.03	Administration - Medical Records - Salaries and Wages	0									
165.04	Administration - Medical Records - Fringe Benefits	0									
165.05	Administration - Medical Records - Agency Staff	0									
165.06	Administration - Medical Records - Other - Nonlabor	0									
165.07	Administration - DHS Licensing Fees	0									
165.08	Administration - Liability Insurance	0									
165.09	Administration - Caregiver Training	0									
165.10	Administration - Quality Assurance Fees	0									
165.11	Administration - Other - Nonlabor	1,294	1,294								
170.00	Inservice Education - Nursing	0									
170.01	Inservice Education - Nursing - Salaries and Wages	0									
170.02	Inservice Education - Nursing - Fringe Benefits	0									
170.03	Inservice Education - Nursing - Agency Staff	0									
170.04	Inservice Education - Nursing - Other - Nonlabor	0									
175.00	Total	$1,294	1,294	0	0	0	0	0	0	0	0
		(To Sch 8)									

Provider Name	Fiscal Period	Provider Number	Revisions
DELTA NURSING AND REHABILITION CENTER	JANUARY 1, 2007 THROUGH DECEMBER 31, 2007	ZZT05648H	1

Report References									
	COST REPORT			AUDIT REPORT					
Rev. No.	MC530 Page or Exhibit	Line	Col.	Sch	Line	Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
1	10.1(4)	165	14	8A-2	165.11	Administration - Other - Nonlabor Formal Settlement Agreement - Home Office Issue, Adjustment 24	$266,653	$1,294	$267,947